



4312-52

DEPARTMENT OF THE INTERIOR

NATIONAL PARK SERVICE

[NPS-WASO-CR-HPS-11148]

[2255-686]

Proposed Information Collection; Historic Preservation Certification Application

AGENCY: National Park Service, Interior.

ACTION: Notice; request for comments.

SUMMARY: We (National Park Service) will ask the Office of Management and Budget (OMB) to approve the information collection (IC) described below. To comply with the Paperwork Reduction Act of 1995 and as a part of our continuing efforts to reduce paperwork and respondent burden, we invite the general public and other Federal agencies to comment on this IC. This IC is scheduled to expire on March 31, 2013. We may not conduct or sponsor and a person is not required to respond to a collection unless it displays a currently valid OMB control number.

DATES: Please submit your comment on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

ADDRESSES: Please send your comments on the IC to Michael J. Auer, NPS Heritage Preservation Services, 1849 C St., NW (2255), Washington, DC 20240; via fax at 202/371-1616; or via e-mail at michael_auer@nps.gov. Please reference "1024-0009, Historic Preservation Certification Application - 36 CFR Part 67" in the subject line of your comments.

FOR FURTHER INFORMATION CONTACT: Michael J. Auer, NPS Heritage

Preservation Services, 1849 C St., NW (2255), Washington, DC 20240. You may send an email to michael_auer@nps.gov or contact him by telephone at (202) 354-2031 or via fax at (202) 371-1616.

SUPPLEMENTARY INFORMATION:

I. Abstract: Section 47 of the Internal Revenue Code requires that the Secretary of the Interior certify to the Secretary of the Treasury upon application by owners of historic properties for Federal tax benefits: (a) The historic character of the property, and (b) that the rehabilitation work is consistent with that historic character. The NPS administers the program with the Internal Revenue Service. The NPS uses the Historic Preservation Certification Application to evaluate the condition and historic significance of buildings undergoing rehabilitation for continued use, and to evaluate whether the rehabilitation work meets the Secretary of the Interior's Standards for Rehabilitation. The Department of the Interior regulation 36 CFR Part 67 contains a requirement for completion of an application form. The information required on the application form is needed to allow the authorized officer to determine if the applicant is qualified to obtain historic preservation certifications from the Secretary of the Interior. These certifications are necessary in order for an applicant to receive substantial Federal tax incentives authorized by Section 47 of the Internal Revenue Code. These incentives include 20% Federal income tax credit for the rehabilitation of historic buildings and an income tax deduction for the donation of easements on historic properties. The Internal Revenue Code also provides 10% Federal income tax credit for the rehabilitation of non-historic buildings built before 1936, and owners of non-historic buildings in historic districts must also use the application to obtain a certification from the Secretary of the Interior that their

building does not contribute to the significance of the historic district before they claim this lesser tax credit for rehabilitation.

II. Data

OMB Control Number: 1024-0009.

Title: Historic Preservation Certification Application - 36 CFR Part 67.

Form(s): 10-168, Historic Preservation Certification Application (HPCA);

10-168a, Description of Rehabilitation;

10-168b, Continuation/Amendment Sheet;

10-168c, Certification of Completed Work.

Type of Request: Extension of a previously approved collection of information.

Description of Respondents: Individuals or households, businesses, and other for profit entities.

Respondent's Obligation: Required to obtain or retain benefits.

Frequency of Collection: One per respondent.

Estimated Number of Annual Respondents: 5,578.

Completion Time Per Response: Completion times vary from 0.5 hours to 39.8 hours

Estimated Total Annual Burden Hours: 25,798.

III. Comments: We invite comments concerning this IC on:

- Whether or not the collection of information is necessary, including whether or not the information will have practical utility;
- The accuracy of our estimate of the burden for this collection of information;

- Ways to enhance the quality, utility, and clarity of the information to be collected;
and
- Ways to minimize the burden of the collection of information on respondents.

Please note that the comments submitted in response to this notice are a matter of public record. Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment, including your personal identifying information, may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Dated: August 23, 2012

Madonna L. Baucum
Information Collection Clearance Officer, National Park Service.

[FR Doc. 2012-21394 Filed 08/29/2012 at 8:45 am; Publication Date: 08/30/2012]